

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF ARKANSAS
WESTERN DIVISION

CATERPILLAR FINANCIAL SERVICES)	
CORPORATION,)	
)	
Plaintiff,)	
)	Civil No. 4:05-cv-01628-GH
vs.)	
)	
CURTIS ENTERPRISES, INC., ET AL.,)	
)	
Defendants,)	

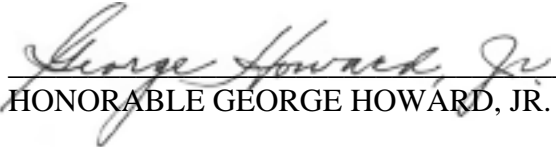
ORDER AND JUDGMENT

This matter comes before the Court for the entry of an order disposing of the funds interplead and the Court finds and orders as follows:

1. This matter was initiated as an interpleader in the Circuit Court of Pope County, Arkansas and was removed to the United States District Court for the Eastern District of Arkansas, Western Division, upon Motion of the United States of America, on behalf of the named defendant Internal Revenue Service, and this Court has subject matter jurisdiction over this action, jurisdiction over the parties, and venue is proper in this Court.
2. That the United States of America is the proper party defendant, pursuant to 28 U.S.C. §2410, and shall be substituted for the Internal Revenue Service as the named defendant.
3. That the Defendants, Arkansas Department of Finance and Administration and the Arkansas Department of Workforce Services, have acknowledged, through counsel, that the liens of those two Defendants are inferior to the liens of the Internal Revenue Service and the lien of the Pope County Tax Collector.

4. The United States of America, by and through its attorney, Jacqueline C. Brown, and Rita Chandler, Pope County Tax Collector, by and through her attorney, James V. Coutts, have agreed that the lien of Pope County for 2001 property taxes in the amount of \$27,269.09 is superior to that of the United States of America and that after satisfaction of the lien of the Pope County Tax Collector, the United States of America, pursuant to its tax liens, is entitled to all remaining funds held in interest bearing accounts by the clerk of the court.

IT IS THEREFORE ORDERED AND ADJUDGED, this 9th day of January, 2007, that the Clerk of the Court shall distribute the sum of \$27,269.09 to Rita Chandler, Pope County Tax Collector, and all remaining funds held in the registry of the court shall be disbursed to the United States of America to be applied to the tax liens filed against Curtis Enterprises, Inc.


HONORABLE GEORGE HOWARD, JR.

APPROVED:

/s/
JAMES V. COUTTS,
Attorney for Rita Chandler, Pope County Tax Collector

TIM GRIFFIN,
United States Attorney

/s/
JACQUELINE C. BROWN,
Trial Attorney, Tax Division,
U.S. Department of Justice